

(4) Make any rebate, advertising allowance, or any other concession by any means or device in connection with the sale of cigarettes whereby the cigarettes are in effect sold below their cost to the retailer or their cost to the wholesaler, respectively.

(b) A retailer or wholesaler may pass on to a purchaser any reduction in cost which results from:

(1) Payment or compensation given by a [manufacturer of cigarettes] CIGARETTE NONRESIDENT DEALER on a uniform and nondiscriminatory basis for promotional services; or

(2) Any coupon issued and ultimately redeemed by a cigarette [manufacturer] NONRESIDENT DEALER.

Article - Tax - General

12-101.

(a) In this title the following words have the meanings indicated.

(b) "Cigarette" means any size or shaped roll for smoking that is made of tobacco or tobacco mixed with another ingredient and wrapped in paper or in any other material except tobacco.

(B-1) "MANUFACTURER" MEANS A PERSON WHO:

(1) OPERATES A CIGARETTE MANUFACTURING PLANT IN THE UNITED STATES; AND

(2) HOLDS A CIGARETTE NONRESIDENT DEALER LICENSE PURSUANT TO § 16-201 OF THE BUSINESS REGULATION ARTICLE.

[(b-1)] (B-2) "Other tobacco product" means:

(1) any cigar or roll for smoking, other than a cigarette, made in whole or in part of tobacco; or

(2) any other tobacco or product made primarily from tobacco, other than a cigarette, that is intended for consumption by smoking or chewing or as snuff.

(c) "Sell" means to exchange or transfer, or to make an agreement to exchange or transfer, title or possession of property, in any manner or by any means, for consideration.

(d) "Tax stamp" means a device in the design and denomination that the Comptroller authorizes by regulation for the purpose of being affixed to a package of cigarettes as evidence that the tobacco tax is paid.

(e) "Unstamped cigarettes" means a package of cigarettes to which tax stamps are not affixed in the amount and manner required in § 12-304 of this title.